inspection of the line. Almost all other important variations and changes have been explained in the memorandum.

To sum up—the budget estimate of 1103 was so framed as to leave a surplus of Rs. 1,93,100 after the transactions of the year, the budget estimates of revenue and expenditure being fixed at Rs. 74,68,900 and Rs. 72,75,800 respectively. The revised estimate, however, shows an improvement of Rs. 9,08,600 in revenue and a fall of Rs. 92,200 in expenditure thus raising the anticipated surplus from Rs. 1,93,100 to Rs. 11,93,900. The net surplus to the credit of the State at the end of the year is expected to come to Rs. 68,65,488 as against Rs. 56,71,588 at the beginning of the year.

IV. Budget estimate of 1104.

I shall now pass on to our programme of receipts and expenditure for 1104 M. E.

For the next year, we are budgetting for a revenue of Rs. 77,06,200 and an expenditure of Rs. 76,10,500 which will leave a surplus of Rs 95,700 at the close of the year. As compared with the revised estimate the revenue, no doubt, shows a large decrease of Rs. 6,71,300, and the reason for the same will be explained in the proper place. The expenditure on the other hand is fixed at Rs. 4,26,900 more than in the revised estimate of the current year.

Receipts.

To come to details:—

One cannot safely forecast whether the record receipt under 'Customs' which we have been able to realise in the current year would repeat itself next year, and I am also positive that all of you will agree with me in thinking that it is hazardous to overestimate receipts. We have, therefore, fixed the anticipated revenue under 'Customs' at Rs. 9 lakhs based more or less on the actuals of the last financial year 1102 as against Rs. 15,47,601 realised during the current year. Under 'Interest' the increased receipt in the current year having been due to the collection of arrear interest from the Sitaram Spinning and Weaving Mills, Ltd., the budget estimate for 1104 is fixed at Rs. 2,47,300 as against the revised estimate of Rs. 3,05,900. A third item of receipt contributing to the decreased revenue anticipated next year is 'Public Works' receipt which is fixed at Rs. 1,98,400, i. e., Rs. 23,800 less than the revised estimate of Rs. 2,22,200 for the current year mainly due to the fact that no such works as Enamakkal dam are proposed to be executed next year, for which any large contribution is to be received from the British Government. Again, 'Stamps' also anticipates a decreased revenue of Rs. 6,53,500 as compared with the revised estimate of

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Rs. 6,72,800 the figure being prepared on the basis of the average of the last few years. 'Salt' is still another head which exhibits a decrease in receipt of Rs. 15,600 as compared with the revised estimate of Rs. 5,68,000 on account of the reduction in the selling price of salt.

Against these decreases, we are anticipating appreciable increases chiefly under 'Abkari and Ganja', 'Tobacco,' and 'Forests.' The budget estimate for 1104 under 'Abkari and Ganja' is fixed at Rs. 11,02,900 which exceeds the revised estimate of the current year by Rs. 74,600 chiefly on account of the higher bids at the auction sales of the toddy and arrack shops. 'Tobacco' expects an increased receipt of Rs. 20,300 over the revised estimate of Rs. 2,52,000, the decrease in the latter having been due to special circumstances already explained. Mainly on account of the larger extraction and sale of timber expected in 1104, 'Forests anticipate an increased revenue of Rs. 11,100 as compared with the revised estimate of Rs. 5,11,100. There are some other heads also showing minor variations, and these have been explained in the memorandum.

Before I leave the subject, I think that it will not be out of place if I refer to some of the points raised in the last Council in regard to certain items of revenue. During the last budget discussion some of the Members brought to the notice of the Government that the levy of the income from 'Minor Fisheries' gave room to the Fishery staff for oppressing the poor, and that it interfered with the economic condition of those poor, people who looked upon fish as their food. Regarding the justification of the levy I had made the point sufficiently clear in my last budget speech. It may be that in the case of [illegible] and ordinary [illegible] the levy of revenue may work hard on the poor but a line has to be drawn somewhere, and if once it is decided that a revenue should be collected on account of fishing other than by stakes, etc., or in other words from minor fisheries, it is not practicable to make an exception in respect of some alone. The receipt in question, though small, seems to be desirable, having regard also to the fact that the Government are taking steps to improve pisciculture in the State involving recurring outlay in expenditure apart from that now incurred ordinarily.

The Excise revenue no doubt shows an increase, and this is a subject which has been the target of much criticism in the Council; the Government are doing their best to discourage the drink evil by making it as dear as possible. They can take no initiative in the matter unless the British and Travancore Governments co-operate with them. The present temperance movement has the full sympathy of the Government; but as the

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Special Finance Committee have observed 'no fall in the Excise revenue can be anticipated as the direct result of it for some years to come.' They proceed: 'Situated as the State is, we cannot have an Excise policy different from that of Travancore and Madras, and the Government of the latter have recently defined their attitude in unmistakable terms'. The Committee, therefore, have advised the Government to adopt the present income from this source as the normal revenue for some years to come. To those desirous of more information, my friend, the Member for Excise Revenue will explain further when his turn comes.

As regards the exhibition of Railway figures again, there was a point raised that only the net revenue be exhibited in the accounts as the gross receipts and expenditure shown in the budget do not pass through our Treasury. I regret that I cannot agree to the suggestion. The figures are exhibited not to show a swollen budget as some of my friends apprehend. It is true that prior to 1084 only the balance, after deducting the maintenance charges and working expenses including renewal charges and the surplus profits of the company, used to be exhibited in the accounts as receipt. In the year 1085, it was ordered by the then Diwan Mr. (now Sir) A. R. Banerjee that "in the State Accounts the gross Railway Receipts and not merely the net receipts should be shown on the receipt side and the total working expenses and other maintenance charges on the expenditure side." Capital charges on account of land acquisition and construction on account of the Railway are now, as before, paid by the State and such statements appear in our Treasury Accounts. It is the maintenance charges alone that do not pass through our Treasury Accounts, but shown therein from the accounts rendered annually by the Railway Company. I do not, therefore, think that the exhibition of the gross amounts on the receipt side of the State Treasury Account can be regarded either as an exhibition of false revenue or as opposed, to strict account principles, since the capacity of the Railway in respect of its revenue resource on the one hand and the annual outlay in respect of its charges on the other can only be ascertained from the accounts as at present maintained.

Disbursements.

I now turn to the estimates of expenditure for the coming year. The expenditure which is contemplated for 1104 amounts to Rs. 76,10 500 or Rs. 4,26,900 in excess of the revised estimate of the current year. The figures now placed before the House, I may state at the very outset, are the result of the mature consideration of the Government. They have, in their

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